

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

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In re:)	
)	
MERRIMAC PAPER COMPANY, INC.,)	
<i>et al.</i>)	
)	
Debtors)	Bankruptcy Appeal
<hr/>)	No. 03-40282-NMG
)	
MERRIMAC PAPER COMPANY, INC.,)	
)	
Plaintiff,)	
v.)	
)	
RALPH HARRISON,)	
ALAN EGGERT,)	
)	
Defendants.)	
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**APPELLANT'S STATEMENT OF ISSUES AND
DESIGNATION OF THE RECORD**

Pursuant to Federal Rule of Appellate Procedure 6(b)(2)(B), Appellant Ralph Harrison files this statement of issues to be presented on appeal and a designation of the record to be certified and sent to the circuit clerk:.

I. Statement of Issues to be Presented on Appeal

- A. Did the District Court err in ruling that the claims of Harrison were subject to equitable subordination under 11 U.S.C. § 510(c) and upholding the Bankruptcy Court's grant of summary judgment on Count I of the Amended Complaint?

- B. Did the District Court err in ruling that the claims of Harrison, except for those

arising from the promissory note of Debtor, were subject to equitable subordination under 11 U.S.C. § 510(b) and upholding the Bankruptcy Court's grant of partial summary judgment on Count VI of the Amended Complaint?

- C. Did the District Court err in ruling that the liens of Harrison should be transferred to the Debtor under 11 U.S.C. § 501(c)(2) and upholding the Bankruptcy Court's grant of partial summary judgment on Count III of the Amended Complaint?

II. Designation of Items for Inclusion In Record on Appeal

Appellant Harrison hereby designates the entire record previously assembled and delivered to this Court pursuant to Bankruptcy Rule 8006 namely:

Title	Bankruptcy Docket No.	Date filed
Complaint	1	6/20/2003
Answer	6	7/25/2003
Motion to Withdraw Reference	7	7/25/2003
Exhibits in Support of Motion to Withdraw Reference	8	7/25/2003
Amended Complaint	12	8/13/2003
Answer to Amended Complaint	15	10/8/2003
Motion for Partial Summary Judgment	17	10/15/2003
Statement of Undisputed Facts	18	10/15/2003
Memorandum in Support of Summary Judgment	19	10/15/2003
Opposition of Defendants Alan Eggert and Ralph Harrison to Motion for Partial Summary Judgment	22	10/31/2003
Response of Defendants Alan Eggert and Ralph Harrison to Motion for Partial Summary Judgment	23	10/31/2003

Affidavit of Thomas P. Smith	24	10/31/2003
Memorandum of Decision	25	11/7/2003
Order	26	11/7/2003
Motion for Entry of Separate and Final Judgment	28	11/10/2003
Order Entering Separate and Final Judgment	31	11/12/2003
Final Judgment	32	11/12/2003
Amended Final Judgment	33	11/12/2003
Notice of Appeal	34	11/14/2003
Election of Appeal to District Court	35	11/14/2003

Appellant also designates the each of the seven items docketed in this Court, together with their appendices, including:

Title	Docket No	Date filed
Notice of Appeal From Bankruptcy Court	1	12/15/2003
Bankruptcy Scheduling Order	2	12/17/2003
Appellants' Brief (and appendix)	3	1/5/2004
Appellee's Brief (and appendix)	4	1/16/2004
Appellants' Reply Brief	5	1/27/2004
Memorandum and Order	6	11/15/2004
Notice of Appeal	7	12/8/2004

Respectfully submitted,

RALPH HARRISON,

By his attorneys,

/s/ Thomas P. Smith

Thomas P. Smith (BBO #555513)

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Date: December 20, 2004